

Tax Bulletin

Tax Bulletin 11-06

Effective Date: Jan. 1, 2007

Re: Increase of Municipal Energy Sales and Use Tax Rate by the Municipalities of Cleveland, Elsinore, Ferron, Holden and Taylorsville

The 1996 Utah Legislature passed House Bill 461 (Utah Code §10-1-304) allowing a municipality to impose a municipal energy sales and use tax on the sale or use of taxable energy within the municipality of up to 6 percent of the delivered value of the taxable energy. The following municipalities have increased or imposed the municipal energy sales and use tax:

- The City of Ferron has increased its municipal energy sales and use tax from 1 percent to 3 percent effective Jan. 1, 2007.
- The municipalities of Elsinore and Holden have adopted an ordinance imposing a municipal energy sales and use tax at the rate of 3 percent effective Jan. 1, 2007.
- The municipalities of Cleveland and Taylorville have adopted an ordinance imposing a municipal energy sales and use tax at the rate of 6 percent effective Jan. 1, 2007.

Vendors must collect the tax rate as noted above on all taxable transactions occurring in the above named municipalities on or after Jan.1, 2007.

The tax rate will be reflected on municipal energy sales and use tax returns (TC-61E) beginning with the January 2007 monthly period (for monthly filers) or the January-March 2007 quarterly period (for quarterly filers) depending on filing frequency

QUESTIONS...



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